

I would cry the blues also if I knew that I was going to lose a little bit of revenue along the way. You bet I would but we can rise above that. Out of the strains of crying and moaning and groaning comes the truth and the simple truth is what is fairness, tax fairness. You and I know that every little tiny break, every little tiny windfall that we provide somebody else means that the rest of us are loaded up and I'll be truthful with you. Most Nebraskans today feel as though they are loaded to the gills with taxes from all quarters. And the only reason that most Nebraskans can feel that today is because there are some Nebraskans who simply are not similarly laden. It is important for you and I at every turn, at every occasion to reexamine the loophole, the exemption, the shelter, the dodge, the gimmick and to close them, to make them rational, to make them work. It is important for you and I today to stand strong against tax expenditures and a tax expenditure represents a deviation from a normative tax standard because every tax expenditure becomes somebody else's tax burden and all LB 571 does is it returns, it restores the sales tax scene to what it once was, to what it once was. It does not do away with the loophole, it does not do away with the exemption. It simply restores it to a level more in keeping with the original intent of the exemption coupled with price inflation that has occurred. It is a very simple measure.

SPEAKER NICHOL: One minute.

SENATOR V. JOHNSON: Now you have heard a lot of folk talk about how you and I are spending lots of dollars on a veterinary school and on \$10 million in excess money on the appropriation bills and the like. LB 571 is not designed to deal with that. It is not designed to provide the taxes for the spending. It can provide the taxes for the rate decrease. It can provide the taxes so that we can keep our income tax rate at 19% as opposed to taking the 20%. It can do those kind of things. What it is really designed to do, and I cannot help but impress this upon you again and again and again, it is to restore the balance in a little collection fee that has become unbalanced. And for you, Senator Carsten, I want you to remember that this collection fee allowance costs the State of Nebraska more dollars than we pay for the entire Department of Revenue for the State of Nebraska and when that occurs, I think things are out of whack. And for you, Senator Remmers, this may seem like a nickel and dime issue but my mother taught me when I was a boy, you mind the nickels, you mind the dimes and the dollars will follow and that is an important thing. If you look after the small change you will have big money some day. I ask you to support the measure.